

AFFIDAVIT OF INCOME AND SWORN FINANCIAL STATEMENTS

BY ALLEN SOIL AND WATER CONSERVATION DISTRICT

Before me, the undersigned notary public, duly commissioned and qualified in and for this state and parish, personally came and appeared:

Gregory Monceaux, Chairman of the Allen Soil and Water Conservation District (SWCD

Who, being duly sworn by me, made the following affirmative statements on behalf of the District for the fiscal year ended June 30, 2012.

He is duly authorized to make this affidavit on behalf of the District and makes this affidavit based on his knowledge of the affairs of the District.

The income of the District in revenues and other sources was \$50,000 or less.

The financial statements of the District fairly presents, in all material respects, the financial position of the District and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements. The entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations and has complied with all laws and regulations.

Sworn and subscribed before me, this 31st day of July, 2012 at Oberlin, Louisiana in the parish of Allen.

ALLEN SOIL AND WATER CONSERVATION
DISTRICT

BY: Gregory Monceaux
Print name: Gregory Monceaux
Print title: Chairman

Barbara T. Murray
NOTARY PUBLIC

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.



OFFICIAL SEAL
BARBARA T. MURRAY
NOTARY PUBLIC No. 000414
STATE OF LOUISIANA
PARISH OF ALLEN
My Commission is for Life

Release Date OCT 10 2012

August 13, 2012

Dear Mr. Gregory Monceaux (Chairman)

Allen Soil and Water Conservation District

Oberlin, La 70655

Your financial statements for the FYE 6/30/2012 are attached. This letter is to advise you the review was completed and no citations were noted for your district.

Thank you for your cooperation and your continued effort to keep your district running within the guidelines set forth by State Law.

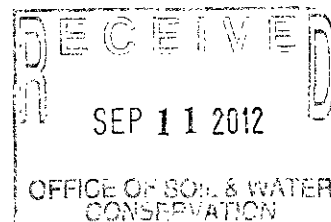
Sincerely,

Bennie Tate

ALLEN SOIL AND WATER CONSERVATION DISTRICT
OBERLIN, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2012

	GOVERNMENTAL FUND TYPE	ACCOUNT GROUP	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	GENERAL FIXED ASSETS	JUNE 30, 2012	JUNE 30, 2011
<u>ASSETS</u>				
Cash and cash equivalents	\$ 20,476		\$ 20,476	\$ 21,710
Accounts Receivable	2,537	-	2,537	-
Certificates of Deposit			-	73,799
Fixed Assets (Net of Accumulated Depreciation)	73,951		73,951	-
			-	
TOTAL ASSETS	\$ 96,964	\$ -	\$ 96,964	\$ 95,509
<u>LIABILITIES AND FUND BALANCE</u>				
<u>Liabilities:</u>				
Accounts Payable	\$ 2,930		\$ 2,930	\$ 4,060
Accrued Compensated Absences	\$ 3,195		\$ 3,195	\$ 3,195
			-	
Total Liabilities	\$ 6,125	\$ -	\$ 6,125	\$ 7,255
<u>Fund Equity:</u>				
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -
Unreserved-undesignated	90,839		90,839	88,254
Total Fund Equity	\$ 90,839	\$ -	\$ 90,839	\$ 88,254
TOTAL LIABILITIES AND FUND EQUITY	\$ 96,964	\$ -	\$ 96,964	\$ 95,509



ALLEN SOIL AND WATER CONSERVATION DISTRICT
OBERLIN, LOUISIANA

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2012

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	GENERAL FUND	GENERAL FIXED ASSETS	JUNE 30, 2012	JUNE 30, 2011		
<u>ASSETS</u>						
Cash and cash equivalents	\$ 20,476		\$ 20,476	\$ 21,710		
Accounts Receivable	2,537	-	2,537	-		
Certificates of Deposit			-	73,799		
Fixed Assets (Net of Accumulated Depreciation)	73,951		73,951	-		
TOTAL ASSETS	<u>\$ 96,964</u>	<u>\$ -</u>	<u>\$ 96,964</u>	<u>\$ 95,509</u>		
<u>LIABILITIES AND FUND BALANCE</u>						
<u>Liabilities:</u>						
Accounts Payable	\$ 2,930		\$ 2,930	\$ 4,060		
Accrued Compensated Absences	\$ 3,195		\$ 3,195	\$ 3,195		
Total Liabilities	<u>\$ 6,125</u>	<u>\$ -</u>	<u>\$ 6,125</u>	<u>\$ 7,255</u>		
<u>Fund Equity:</u>						
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -		
Unreserved-undesignated	90,839		90,839	88,254		
Total Fund Equity	<u>\$ 90,839</u>	<u>\$ -</u>	<u>\$ 90,839</u>	<u>\$ 88,254</u>		
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 96,964</u>	<u>\$ -</u>	<u>\$ 96,964</u>	<u>\$ 95,509</u>		

See Accountant's Report.

**ALLEN SOIL AND WATER CONSERVATION DISTRICT
OBERLIN, LOUISIANA**

**GOVERNMENTAL FUND TYPES
COMPARATIVE STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2012**

	GOVERNMENTAL FUND TYPE GENERAL FUND	
	JUNE 30, 2012	JUNE 30, 2011
<u>REVENUES</u>		
Intergovernmental Revenue:		
State Funds	\$ 30,444	\$ 29,688
Ducks Unlimited	\$ -	\$ 4,837
Farm Bill Funds	6,928	4,635
Local Drainage District	2,000	2,000
Other Revenue		
Interest	152	631
Miscellaneous	120	126
Seedlings	757	1,912
Total Revenues	<u>\$ 40,401</u>	<u>\$ 43,829</u>
<u>EXPENDITURES</u>		
Operating:		
Personal Services	33,216	30,105
Travel	1,896	1,837
Operating Services	1,531	2,240
Supplies	671	35
Maintenance & Repairs	502	-
Other expenses:	-	-
Grants:	-	-
Capital outlay	\$ -	\$ -
Total Expenditures	<u>\$ 37,816</u>	<u>\$ 34,217</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 2,585</u>	<u>\$ 9,612</u>
OTHER FINANCING SOURCES (USES)		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	<u>\$ 2,585</u>	<u>\$ 9,612</u>
Unreserved Fund Balances-Beginning	<u>88,254</u>	<u>78,642</u>
Unreserved Fund Balances-Ending	<u>\$ 90,839</u>	<u>\$ 88,254</u>

See Accountant's Report.

*** ALLEN SOIL AND WATER CONSERVATION DISTRICT
OBERLIN, LOUISIANA**

**GOVERNMENTAL FUND TYPES
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS)
AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Intergovernmental Revenue:			
State Funds	\$ 30,449	\$ 30,444	\$ (5)
Ducks Unlimited		\$ -	-
Farm Bill Funds	\$ 6,950	\$ 6,928	(22)
Local-Drainage district	\$ 2,000	\$ 2,000	-
			-
Other Revenue:			
Interest	160	152	(8)
Miscellaneous	120	120	-
Seedling Sales	775	757	(18)
			-
Total Revenues	<u>\$ 40,454</u>	<u>\$ 40,401</u>	<u>\$ (53)</u>
<u>EXPENDITURES</u>			
Operating:			
Personal Services	33,400	33,216	\$ 184
Travel	1,900	1,896	4
Operating Services	1,550	1,531	19
Supplies	700	671	29
Equipment	-	-	-
Miscellaneous	510	502	8
Other expenses:	-	-	-
Grants:	-	-	-
Capital Outlay:	\$ -	\$ -	-
Total Expenditures	<u>\$ 38,060</u>	<u>\$ 37,816</u>	<u>\$ 244</u>
Excess (Deficiency) of revenues over expenditures	<u>\$ 2,394</u>	<u>\$ 2,585</u>	<u>\$ 191</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	\$ 2,394	\$ 2,585	\$ 191
Unreserved Fund Balance-Beginning	<u>88,254</u>	<u>88,254</u>	<u>-</u>
Unreserved Fund Balance-Ending	<u>\$ 90,648</u>	<u>\$ 90,839</u>	<u>\$ 191</u>

See Accountant's Report.

**ALLEN SOIL AND WATER CONSERVATION DISTRICT
OBERLIN, LOUISIANA**

**SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
For the Year Ended June 30, 2012**

Larry W. Fontenot	\$	315
Thomas Mayes		420
Gregory Monceaux		420
Ronnie Sonnier		350
Eric Unkel		<u>175</u>
	\$	<u>1,680</u>

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